

Delinquent Public Employees

County Treasurers Annual Conference
2013

Applicable Guidance

- IC 6-1.1-22-14
- IC 6-1.1-22-15
- IC 6-1.1-22-16
- IC 24-4.5-5-105



Local Government Certifications

IC 6-1.1-22-14(a) states: "On or before June 1 and December 1 of each year...the disbursing officer of each political subdivision and the township executive shall certify the name and address of each person who has money due the person from the political subdivision to the treasurer of each county in which the political subdivision is located."

State Government Certifications

IC 6-1.1-22-14(b) states: "On or before June 1 and December 1 of each year...the disbursing officer for the state, each state educational institution, and every other governmental entity in Indiana that does not provide the information under subsection (a), shall certify the name and address of each person who is employed by the governmental entity to the county treasurer for the county where the employee works. A governmental entity that has an employee who works in more than one (1) county shall certify the information for the employee to the county where the employee has the employee's principal office.

County Treasurer's Duty

IC 6-1.1-22-14(c) states: "Upon the receipt of the information under subsection (a) or (b), the county treasurer shall search the treasurer's records to ascertain if any person so certified to the treasurer is delinquent in the payment of property taxes."

Treasurer's Certification

IC 6-1.1-22-15

If the county treasurer finds that a person whose name is certified is delinquent, the treasurer shall certify the name of that person and the amount of the delinquency to the official of the governmental entity who is to make payment to the person.

Periodic Deductions

IC 6-1.1-22-15 also states: "...The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer."

Additional Treasurer Certification

IC 6-1.1-22-16

On or before June 1 and December 1 of each year, each county treasurer shall provide the auditor of state, INDOT, and the board of trustees of each state institution or school with a list of each person who is delinquent in the payment of property taxes and who the treasurer believes has money due the person from that state official or body.

Deductions From State Payments

IC 6-1.1-22-16

The auditor of state, INDOT, and the board of trustees of each state institution or school shall periodically make deductions from money due any person whose name is found on the delinquent tax list and shall pay the amount of these deductions to the appropriate county treasurer.

Receipt of Monies Deducted

IC 6-1.1-22-17

A county treasurer who receives funds that have been deducted under section 15 or 16 of this chapter from money due a person shall apply the funds to the delinquent taxes, penalties, and interest owed by that person until those items are paid in full.

More Frequent Certifications

If the county legislative body may require more certifications than the June 1 and December 1 dates by adopting an ordinance requiring additional certifications.

Applicable only to:

- Local government certifications under IC 6-1.1-22-14(a)
- State, state educational institutions, and other governments under IC 6-1.1-22-14(b)

SBOA Recommends Using Limitations on Garnishments For Deductions

IC 24-4.5-5-105



SBOA Audit Position

Using the provisions of IC 6-1.1-22, Sections 14 through 17, does not prohibit the county treasurer from using other collection methods allowed by law.

For Example:

- Tax Sale per IC 6-1.1-24
- Personal Property Judgments per IC 6-1.1-23

Educate and Build Cooperation



- Educate yourself and the local government disbursing officers
- Communicate with all involved to make sure everyone understands their role in this process